11. The hitch mounting system of claim **10**, wherein rotating the accessory attachment member approximately 90 degrees attaches the accessory attachment member to the channel member by engaging the at least one flange with the channel member.

12. The hitch mounting system of claim **10** further comprising a locking mechanism generally preventing the accessory attachment member from being removed from the channel member.

13. The hitch mounting system of claim **12**, wherein the locking mechanism comprises:

a locking pin;

a first locking aperture positioned in the accessory attachment member; and

a second locking aperture positioned in the channel member, wherein the locking pin is capable of being inserted through the locking aperture and engaging the second locking aperture generally preventing the accessory attachment member from being removed from the channel member.

14. A hitch mounting system capable of attaching to a vehicle, the vehicle having a frame and a load bed, the hitch mounting system comprising:

at least one rail capable of attaching to the frame of the vehicle generally below the load bed of the vehicle;

at least one mounting aperture positioned in a top surface of the rail;

a channel member positioned in the mounting aperture and attached to the rail, wherein the channel member has a top surface positioned generally below the load bed of the vehicle and at least one recess; and

an accessory attachment member selectively attached to the channel member, wherein the accessory attachment member is capable of having an accessory secured thereto and wherein the accessory attachment member includes at least one flange insertable into the recess whereby rotation of the accessory attachment member causes the flanges to engage the channel member selectively attaching the accessory attachment member with the channel member.

15. The hitch mounting system of claim **14**, wherein the channel member is positioned entirely below the load bed of the vehicle.

16. A hitch mounting system comprising:

at least one rail configured to fit between a frame and a load bed of a vehicle and configured to attach with the frame;

a mounting aperture located in the rail;

a receiving member positioned over the mounting aperture, wherein the receiving member comprises an attachment portion and a puck portion, wherein the attachment portion comprises at least one flange welded to the rail and the puck portion is configured to accept for engagement an accessory attachment member.

17. The hitch mounting system of claim **16**, wherein the rail comprises a second mounting aperture and a second receiving member, wherein the second receiving member comprises a second attachment portion and a second puck portion, wherein the second attachment portion comprises a second at least one flange welded to the rail and the second puck portion is configured to accept for engagement an accessory attachment member.

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